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periods, when attending service school courses, or when attending training assemblies are deductible except to the extent that nontaxable allowances are received for such amounts.

(9) Expenditures made by a taxpayer in obtaining an education or in furthering his education are not deductible unless they qualify under section 162 and §1.162-5 (relating to trade or business expenses).

(c) *Cross references.* Certain items of a personal, living, or family nature are deductible to the extent expressly provided under the following sections, and the regulations under those sections:

- (1) Section 163 (interest).
- (2) Section 164 (taxes).
- (3) Section 165 (losses).
- (4) Section 166 (bad debts).
- (5) Section 170 (charitable, etc., contributions and gifts).
- (6) Section 213 (medical, dental, etc., expenses).
- (7) Section 214 (expenses for care of certain dependents).
- (8) Section 215 (alimony, etc., payments).
- (9) Section 216 (amounts representing taxes and interest paid to cooperative housing corporation).
- (10) Section 217 (moving expenses).

[T.D. 6500, 25 FR 11402, Nov. 26, 1960, as amended by T.D. 6796, 30 FR 1041, Feb. 2, 1965; T.D. 6918, 32 FR 6681, May 2, 1967; T.D. 7207, 37 FR 20795, Oct. 4, 1972]

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This section lists captioned paragraphs contained in §§1.263(a)-1 through 1.263(a)-5.

§ 1.263(a)-1 *Capital expenditures; in general.*

(a) through (h) [Reserved] For further guidance, see the table of contents for §1.263(a)-1T(a) through (h) under §1.263(a)-0T.

§ 1.263(a)-2 *Amounts paid to acquire or produce tangible property.*

(a) through (i) [Reserved] For further guidance, see the table of contents for §1.263(a)-2T(a) through (i) under §1.263(a)-0T.

§ 1.263(a)-3 *Amounts paid to improve tangible property.*

(a) through (q) [Reserved] For further guidance, see the table of contents for §1.263(a)-3T(a) through (q) under §1.263(a)-0T.

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§ 1.263(a)-4 *Amounts paid to acquire or create intangibles.*

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- (b) Capitalization with respect to intangibles.
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(v) Examples.

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§ 1.263(a)-5 Amounts paid or incurred to facilitate an acquisition of a trade or business, a change in the capital structure of a business entity, and certain other transactions.

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[T.D. 9107, 69 FR 444, Jan. 5, 2004, as amended by T.D. 9564, 76 FR 81100, Dec. 27, 2011]